

**Proprietary Funds**  
**Statement of Net Assets**  
**June 30, 2006**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities- Internal Service Funds</b>
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
<b>Assets:</b>					
<b>Current Assets:</b>					
Cash and cash equivalents	\$ 6,179,535	\$ 2,505,876	\$ ---	\$ 8,685,411	\$ 38,302,275
Accounts receivable and accrued revenues	69,840	1,242,307	29,788	1,341,935	78,731
Due from other governmental entities	---	---	7,175,158	7,175,158	40,327
Deposits held by others	---	---	251,959	251,959	511,525
Inventories	---	---	---	---	259,812
<b>Total Current Assets</b>	<b>6,249,375</b>	<b>3,748,183</b>	<b>7,456,905</b>	<b>17,454,463</b>	<b>39,192,670</b>
<b>Noncurrent Assets:</b>					
Depreciable capital assets, net	1,962,005	2,422,270	23,550,894	27,935,169	353,169
<b>Total Noncurrent Assets</b>	<b>1,962,005</b>	<b>2,422,270</b>	<b>23,550,894</b>	<b>27,935,169</b>	<b>353,169</b>
<b>Total Assets</b>	<b>\$ 8,211,380</b>	<b>\$ 6,170,453</b>	<b>\$ 31,007,799</b>	<b>\$ 45,389,632</b>	<b>\$ 39,545,839</b>
<b>Liabilities and Net Assets:</b>					
<b>Current Liabilities:</b>					
Accounts payable and accrued liabilities	\$ 31,076	\$ 127,068	\$ 1,029,689	\$ 1,187,833	\$ 1,223,559
Interfund loan payable, current portion	---	468,778	---	468,778	---
Due to other funds	---	---	3,731,680	3,731,680	---
Deposits held for others	72,762	---	251,959	324,721	---
Deferred revenue	88,015	---	---	88,015	3,445,878
Sick and annual leave payable	348,898	824,861	1,410,081	2,583,840	43,430
Capital lease obligations	---	110,989	---	110,989	---
Claims payable	---	---	---	---	7,994,815
<b>Total Current Liabilities</b>	<b>540,751</b>	<b>1,531,696</b>	<b>6,423,409</b>	<b>8,495,856</b>	<b>12,707,682</b>
<b>Noncurrent Liabilities:</b>					
Claims payable	---	---	---	---	6,200,828
Sick and annual leave payable	283,467	345,014	1,118,455	1,746,936	39,986
Capital lease obligations	---	610,728	---	610,728	---
Interfund loans payable	---	1,899,803	---	1,899,803	---
<b>Total Noncurrent Liabilities</b>	<b>283,467</b>	<b>2,855,545</b>	<b>1,118,455</b>	<b>4,257,467</b>	<b>6,240,814</b>
<b>Total Liabilities</b>	<b>824,218</b>	<b>4,387,241</b>	<b>7,541,864</b>	<b>12,753,323</b>	<b>18,948,496</b>
<b>Net Assets:</b>					
Invested in capital assets, net of related debt	1,962,005	1,700,553	23,550,894	27,213,452	353,169
Unrestricted	5,425,157	82,659	(84,959)	5,422,857	20,244,174
<b>Total Net Assets</b>	<b>7,387,162</b>	<b>1,783,212</b>	<b>23,465,935</b>	<b>32,636,309</b>	<b>20,597,343</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 8,211,380</b>	<b>\$ 6,170,453</b>	<b>\$ 31,007,799</b>	<b>\$ 45,389,632</b>	<b>\$ 39,545,839</b>

The notes to the financial statements are an integral part of this statement.